Section 1: Process Metrics

The following table represents the best estimates of focus group members for the following accounts payable management process metrics for their agencies. Bolded numbers in the Volume column indicate the agency uses specialists to accomplish the task. Several of the eleven focus group agencies are displayed in each section. See following pages for the rest of the focus group agencies.

	Agency 1		**Agency 2**		**Agency 3**		**Agency 4**	
	Volume	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**
Number of AP FTEs (including AP supervisor)	5		17		4		27	
Timely payment percentage (SAAM 85.32.50)	95		99.50%		95		Unknown	
# of staff authorized to release AP batches	8		3		5		58	
# of Vendor payments per year	25,000	*542/ FTE/ Month*	21,000	*129/ FTE/ Month*	7,000	*156/ FTE/ Month*	149,891	*480/ FTE/ Month*
# Travel vouchers (if paid by same AP staff)	7,500		5,300		500		5,746	
# of duplicate payments made	20		4		8		Very few	
Invoices with issues that delay payment	1,000 *3%*	500	Less than 1%	50	Unknown		3,500 *2%*	1,700
Duplicate payments prevented & hours spent preventing	5,000	1000	Internal controls in place – each voucher checked	10			Less than 1/10 of 1%	
Paying credit card invoices (# of charges included on each invoice)	700	25	240	48	780	75	**15,164** transactions	4,000
Preventing contract overpayments (# of contracts tracked by A/P)	150	125	**4300**	9 FTE	0		**879**	6,320
Use tax filing (# of invoices requiring use tax)	230	40	300	24	**800**	60	**1,729** invoices	500
Making and managing encumbrances	60	10	N/A		N/A		Unknown	2000
Warrant cancellations	40	40	**Very limited**	6	**6**	2	**742**	120
Statute of limitation (SOL) warrants	10	10	**18**	18	**2**	2	**338**	102
Stuffing warrants and filing payment docs		250	300	100		40	90,000	4,227

	Agency 1		Agency 2		Agency 3		Agency 4	
	Volume	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**
Credit memos/repayments processed	40	20	limited	20			1,500	375
1099 reports	80	40	**3**	80	**160**	140	**1150**	500
Collecting on overpayments	10	5	**Limited**	20	8	5	< 0.1 % Specialists at some Regions	500
Responding to vendor/staff inquiries	150	25	**20,000**	9 FTEs – 20% daily duties, 5 FTEs – 2% daily duties		250	Cannot determine at this time	8,000
Other major time-consuming A/P tasks	Reconcile, spreadsheets; leave	500	**Contracts; private local account management**	Agency has high volume of contracts involving diverse activity – 50% of 9 FTE duties not directly AP related	Maintaining Spreadsheets	800	AFRS Error Correction; CAFR; Coding correction; petty cash; keying data; releasing batches; construction retainage	Unknown

	Agency 5		Agency 6		Agency 7A		Agency 7B	
	Volume	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**
Number of AP FTEs (including AP supervisor)	4.25		60 Direct A/P + 100 indirect		Each Admin/Office has an A/P section, our office has 6 FTEs		15	
Timely payment percentage (SAAM 85.32.50)	100		Unknown		Unknown agency wide		Unknown	
# of staff authorized to release AP batches	3		N/A		4 in our office		11	
# of Vendor payments per year	10,500	215/ *FTE/ Month*	147,018 invoices; 94,509 warrants	229/ *FTE/ Month*	Numerous		32,500	181/ *FTE/ Month*
# Travel vouchers (if paid by same AP staff)	455		17,564		TVS used		N/A	
# of duplicate payments made	2		Unknown		10/yr our office, DSHS ?		24 (DASA) MHD& MAA unknown	
Invoices with issues that delay payment	600 *5%*	50	8% of invoices				**360 (DASA);** unknown MHD & MAA	300 (DASA)
Duplicate payments prevented & hours spent preventing	144	223	**< 1% of invoices**				24 (DASA)	1000 (DASA)
Paying credit card invoices (# of charges included on each invoice)	840	120	300 Vouchers for $684,232 to Commercial Card Solutions or Commercial Card Services				24	60
Preventing contract overpayments (# of contracts tracked by A/P)	**0**	N/A		Note [1]			**1207**	14,500 (1 hr per contract per month)

---

[1] Contract payments are reviewed several times to prevent overpayments. Agency system also tracks authorized dollars and payment dollars for each contract.

	Agency 5		Agency 6		Agency 7A		Agency 7B	
	Volume	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**
Use tax filing (# of invoices requiring use tax)			2% of invoices				**930**	unknown
Making and managing encumbrances	**1,200**	78	N/A				N/A	
Warrant cancellations			514				**22**	264 (1hr per warrant)
Statute of limitation (SOL) warrants	**36**	6	100				N/A	
Stuffing warrants and filing payment docs	**6600** Warrants; No filing	121	94,000				Filing only – 10,000 Documents	2500
Credit memos/repayments processed	36	6	1%				**16**	
1099 reports	**75**	40	1000				N/A	
Collecting on overpayments	**5**	2					N/A	1,221 (1/2 hr per request)
Responding to vendor/staff inquiries	6600	550					**2,442**	Unknown
Other major time-consuming A/P tasks	**Scanning** Invoices – 480000 Docs	600					W-9 Collection/ verification for computerized MMIS system; JVs, PO Printing; copy machine rentals, county liens; TVS documentation tracking; Utilization reports; Clear billing instructions, billing verification with database info.	

	Agency 8		Agency 9		Agency 10		Agency 11	
	Volume	Hours	Volume	Hours	Volume	Hours	Volume	Hours
Number of AP FTEs (including AP supervisor)	20% of 20 in finance + % of 35 div staff		9		4		7	
Timely payment percentage (SAAM 85.32.50)	**98%**		**99%**		**> 95%**			
# of staff authorized to release AP batches	6		8		5		4	
# of Vendor payments per year	10,800	135/ *FTE/ Month*	62,000	652/ *FTE/ Month*	3081; 578 = 1,993; 577 (local) = 1,088	74/ FTE	44,332	528/ *FTE/ Month*
# Travel vouchers (if paid by same AP staff)			8,400		457			
# of duplicate payments made	<12/		145		3 to 5		6	
Invoices with issues that delay payment	60 *0.5%*	48	2400 *3%*	1200	50 1.5%	150	900 2%	450
Duplicate payments prevented & hours spent preventing	600	10	312	156	300	50	180	135
Paying credit card invoices (# of charges included on each invoice)	**900**	96	7,200	N/A	952 trx or an average of 26.5 per statement	100		
Preventing contract overpayments (# of contracts tracked by A/P)			500	N/A	55-60	100	1,642	1,642
Use tax filing (# of invoices requiring use tax)			254	12	240	50	2,292	24
Making and managing encumbrances				55	N/A		**1,231**	923
Warrant cancellations	Very few		122	12	8	< 1	**60**	30
Statute of limitation (SOL) warrants			**0**	N/A	1	< 1	43	32
Stuffing warrants and filing payment docs	Very few, most are inserted warrants	20	N/A	1300	-	500	1,751 Stuffed; 52,004 docs filed	
Credit memos/repayments processed	Very few		624	104	30	3	Not tracked at this time	
1099 reports			615	210	< 10	2	329	120

	Agency 8		Agency 9		Agency 10		Agency 11	
	Volume	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**	**Volume**	**Hours**
Collecting on overpayments	Very few		24	12	0	0	36	108
Responding to vendor/staff inquiries	Occasionally	60	N/A	3,224	500-700	2,000	17,500	4,375
Other major time-consuming A/P tasks	**Central Stores Inventory**				Processing Regular Payments; Payroll Distribution; Payroll Backup, Banking for local account, Fund Transfers, Special Projects, Other Lottery Specific Duties	5,500		

Section 2: Manual Logs and Files

The following table indicates the manual transaction logs and/or paper copy files typically maintained to support Accounts Payable processing, review, and approval. These abbreviations are used to indicate who is maintaining the Logs/Files:

AP = Fiscal AP staff
PO = Purchasing Office
CO = Contracts Office
PM =Program managers
E = Employees

	AGY 1	AGY 2	AGY 3	AGY 4	AGY 5	AGY 6 [2]	AGY 7A	AGY 7B	AGY 8	AGY 9	AGY 11	AGY 11
All charges to certain account codes												
Manual payment log/card	PM								PM			
Excel-type spreadsheet				AP				AP,PM	AP			
Files of copies of charges/ payments	AP	AP		AP	AP			AP	AP	AP		
Data is captured in agency system		X		X	X			X		X	X	
Payments that are billable												
Manual payment log/card								AP,PM	PM	PM	A/Recv	Contract Acct
Excel-type spreadsheet	PM	AP										CBA
Files of copies of charges/ payments	AP	AP		AP				AP,PM			AP	AP, CBA
Data is captured in agency system				X				X				
Capital asset purchases												
Manual payment log/card					PM				PM	Acctg Svs	GenAcct	PO, PM
Excel-type spreadsheet		PO		AP							Warehouse	
Files of copies of charges/ payments	PO,AP	AP	AM	AP	AP			AP	AP	AP	AP, PO	AP, PO, PM
Data is captured in agency system			X	X	X			X		X	X	X
Contract payments												
Manual payment log/card				AP	PM			AP	PM	PM		AP
Excel-type spreadsheet	PM,AP	AP		CO,AP	CO		AP	AP	AP	CO		PM
Files of copies of charges/ payments	PM,AP	AP		PM,CO,AP	CO, AP		PM. AP	AP		PM, AP	AP, PO	PM, AP
Data is captured in agency system		X		X	X			X		X		
Emergency response payments												
Manual payment log/card	PM								PM	Acctg Svs		PM, BusMgr
Excel-type spreadsheet				PM								PM, BusMgr, AP
Files of copies of charges/ payments	AP	AP		AP					AP	Acctg Svs	AP	AP
Data is captured in agency system				X						X		

---

[2] Each office determines if and how these items are tracked. The primary method is by Excel Spreadsheet, however some offices use log sheets

	AGY 1	AGY 2	AGY 3	AGY 4	AGY 5	AGY 6 [2]	AGY 7A	AGY 7B	AGY 8	AGY 9	AGY 11	AGY 11
Encumbered orders												
Manual payment log/card	AP				PM							AP
Excel-type spreadsheet				AP			AP					AP
Files of copies of charges/ payments	AP			AP	PO, AP		AP			AP		AP, PO, PM
Data is captured in agency system				X	X		X			X		
Invoices being routed for approval												
Manual payment log/card					PM			AP	PM			Div/Dist/Section
Excel-type spreadsheet		AP	AP				AP	AP				
Files of copies of charges/ payments		AP		AP	AP, PM		AP	AP,PM		AP	AP	AP, D/D/S
Data is captured in agency system				X	X			X		X		
Maintenance contracts/renewals												
Manual payment log/card	PM			AP	PM				PM	PO		
Excel-type spreadsheet		PO		AP,CO	CO		PO					PM
Files of copies of charges/ payments	AP	AP		AP	CO, AP		PO			AP	AP, PO	AP, PM
Data is captured in agency system				X	X			Unknown		X		
P-card charges												
Manual payment log/card	PM	PO		E,PM,AP	PO			E,PM		PM	PO	Secretary
Excel-type spreadsheet				AP,PM	PO		E	PM,AP				Secretary
Files of copies of charges/ payments	AP	AP		PM, AP	AP		E	AP		AP	AP	Secretary, AP
Data is captured in agency system				X				X		X	ACCESS	
Recurring utility payments												
Manual payment log/card	AP			AP								
Excel-type spreadsheet				AP	AP						PO	
Files of copies of charges/ payments	AP	AP		AP	AP			AP		AP	AP	AP
Data is captured in agency system				X	X		X	X		X		
Rent												
Manual payment log/card								AP				AP
Excel-type spreadsheet		AP	AP	AP			AP	AP	AP	AP		AP
Files of copies of charges/ payments	AP	AP	AP	AP	AP		AP	AP	AP	AP	AP	AP
Data is captured in agency system	X	X		X			X	X		X		
Repayments/Credit memos												
Manual payment log/card	AP			AP	PO							
Excel-type spreadsheet		AP	AP	AP	AP		AP	AP		AP		PM

	AGY 1	AGY 2	AGY 3	AGY 4	AGY 5	AGY 6 [2]	AGY 7A	AGY 7B	AGY 8	AGY 9	AGY 11	AGY 11
Files of copies of charges/ payments	AP	AP		AP	AP		AP, E	AP	AP	AP	AP	AP, PM
Data is captured in agency system				X	X		X	X		X		
Subscriptions												
Manual payment log/card								AP				
Excel-type spreadsheet				AP								
Files of copies of charges/ payments	AP	AP		AP	AP		E,AP	AP	AP	AP	AP	AP
Data is captured in agency system				X	X			X		X		
Travel Advances												
Manual payment log/card					PM			AP				
Excel-type spreadsheet								AP,PM				
Files of copies of charges/ payments	AP	AP		AP	AP			AP	AP	AP	AP	AP, PM
Data is captured in agency system				X	X			X		X		
Tuition payments												
Manual payment log/card												AP, PM
Excel-type spreadsheet	AP	AP	AP	AP				AP,PM		AP		
Files of copies of charges/ payments	AP	AP	AP	AP, E				AP	AP	AP	AP	AP, PM
Data is captured in agency system				X	X		X	X		X		
Use tax invoices/payments												
Manual payment log/card					PM			AP,PM,E		PM	HR	AP
Excel-type spreadsheet	AP	HR	PM	AP	AP		E					AP
Files of copies of charges/ payments	AP	AP		E, AP	PM, AP			AP,PM		AP	AP	AP
Data is captured in agency system		X		X	X			X		X	X	
Warrant cancellations												
Manual payment log/card								AP				AP
Excel-type spreadsheet		AP	AP	AP								AP
Files of copies of charges/ payments	AP	AP	AP	AP	AP			AP	AP	AP	AP	AP
Data is captured in agency system			X	X			X	X		X		

Section 3: Assumptions on Common Processes and Sample Agency Process Variations

The following information was compiled from responses received from the eleven focus group agency participants. The numbers in parentheses at the end of a bullet indicates the number of agencies that selected that response. Responses in each section have been resorted to list the most frequently selected responses first.

Process Steps	Assumptions on Common Processes	Sample Agency Variations
In General		Organization ▪ Accounts payable function is centralized for agency for 7 of the 11 agencies responding ▪ Accounts payable function is decentralized for the other 4 (DSHS, GA, DOC, DOT) o Each division has its own fiscal office; DSHS/OAS processes travel vouchers, interfaces financial tool box JVs and completes table maintenance; HRSA (MAA,MHD, DASA) pays contracts, vendors & medical premium payments, manual JVs, preps toolbox JVs, processes gross adjustments and refunds o 35 program folks voucher invoices using agency Electronic Invoice process (EVF); all payments are funneled through Fiscal before interfacing to AFRS o Agency has five regional business offices, headquarters, capital construction accounting, and Correctional Industries. Each region processes payments for all field offices, work releases and Prisons in their Region. Headquarters payables are processed at one of the regions with the exception of some P600 payments, which are processed at headquarters. Capital Construction accounting is located at Headquarters but they process their own payables. Correctional industries processes their own payments at their location. **Note: Restructure is pending which will change the current structure. o Each major organization (division, mode or office) has its own AP section. Your **Biggest Pain Areas** for accounts payable (each bullet represents a single response) ▪ Trying to get all payments audited, entered and released timely. ▪ Vendor billings do not conform to state procedures (UPS, Cintas, ADT, Panasonic, etc.) ▪ Researching payments ▪ Obtaining payment approvals ▪ Educating employees on proper purchasing/payables procedures ▪ Review process for duplicate payments ▪ Chart of accounts complexity-allocation codes/cost allocation processes ▪ MMIS system interfaces to AFRS weekly which causes problems with coding edits as established in AFRS but not retained in MMIS (AFRS Error Files) ▪ MMIS allows checks to be cut with Office of State Treasurer prior to payments being posted in AFRS ▪ Incomplete pay documents

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ Vendors that apply payments incorrectly ▪ Missing paperwork to complete a payment ▪ Too many rules and regulations to remember and follow ▪ Lack of procurement knowledge from program managers ▪ Not getting receivers in a timely fashion ▪ Not having the appropriate approvals on the document ▪ Invoices being sent to the incorrect Region/office ▪ Getting programs to follow procedures ▪ Invoice approval and return ▪ Vendors not sending invoice
Receive Copy of Order		How AP learns about orders ▪ Fiscal actually receives copies of all orders ▪ Fiscal only receives copies of orders that need to be encumbered ▪ Fiscal is supposed to receive copies of all orders ▪ For non-encumbered orders, Fiscal doesn't receive a copy of the order until it needs to be paid ▪ Purchase office manages open orders and encumbrances ▪ Fiscal staff in each Region manage open orders and encumbrances ▪ Fiscal does not get involved until invoice is received ▪ Fiscal can access order data in agency purchasing system when needed ▪ Fiscal can access order data in agency purchasing system when needed and Fiscal gets copies of all orders ▪ Fiscal can access order data in agency purchasing system (TRACKS) when needed. Orders are placed/recorded in Tracks and then sent electronically to fiscal staff at each Region daily. ▪ In some cases, Fiscal can access order data in agency purchasing system when needed; an agency wide electronic purchase order system (TRACKS) is used for approval (directors and fiscal) prior to purchasing items from vendors ▪ Agency purchasing system generates encumbrance transactions per agency business rules ▪ Field offices manage open orders and encumbrances; fiscal does not get involved until invoice is received or voucher is produced Follow up on items ordered but not invoiced ▪ Purchase Office follows up after a period of time (4) ▪ AP follows up after a period of time (3) ▪ Fiscal staff in each Region manage open orders and encumbrances (1) ▪ Field office/staff who order items through the agency system (TRACKS) are responsible

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		for following up on items ordered but not invoiced (1) ▪ None- stays in pending until invoiced (1)
Record Encumbrance	Agencies encumber obligations or contracts with a material impact on their budget (SAAM 85.30.10b) All encumbrances are supported by complete documentation of the obligation (SAAM 85.30.10c) Encumbrances related to operating appropriations lapse at the end of the appropriation period. Encumbrances relating to capital appropriations lapse at the end of the biennium, unless reappropriated by the Legislature in the ensuing biennium (SAAM 85.30.10d)	Order encumbrance policy ▪ Orders are not encumbered (3) ▪ Nothing is encumbered (3) ▪ Orders over $***1,000*** are encumbered (2) ▪ Policy varies by program/account coding (2) ▪ Orders are not encumbered because agency has proprietary funds rather than governmental (2) ▪ All orders are encumbered (1) ▪ Nothing is encumbered; monthly and year-end accruals are done instead to estimate expected expenditures (1) ▪ Policy varies by program/account coding and by timing of the order (1) ▪ Agency does not book encumbrances, but some programs may elect to track obligations manually (1) Other encumbrance policy ▪ Contracts are encumbered (4) ▪ Policy varies by program/account coding (3) ▪ Tracking is manual for those organizations that choose to track encumbrances, with spreadsheets (1) ▪ Some contracts are encumbered (1) ▪ Nothing is encumbered; monthly and year-end accruals are done instead to estimate expected expenditures (1) ▪ Contracts are not encumbered (1) ▪ Subgrant agreements are not encumbered (1)
File Order		Open orders are filed by: ▪ Order number (3) ▪ Can be accessed by either name or number in agency purchasing system (3) ▪ Vendor name (2) ▪ Can be accessed by either in Imaging System (1) ▪ Varies by office, some offices file by name other by number (1) ▪ Most agency Regions file by vendor name but one files by order number, and one region files by both order number and vendor name (1) ▪ Agency system (TRACKS) does not provide the proper tools to track a purchase order outside of the electronic approvals; POs must be manually tracked by field staff (1)
Receive Evidence of	Agencies verify that the goods and services received comply with the	Follow up on items received but not invoiced ▪ Purchase Office follows up after a period of time_ (3)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
Acceptance	specifications indicated on the purchase documents. Authorized personnel receiving the goods and services are to indicate the actual quantities received prior to payment authorization (SAAM 85.32.20)	▪ AP follows up after a period of time (1) ▪ AP follows up after 15 days (1) ▪ AP follows up after 7 days, working with the Purchase Office (1) ▪ Programs are responsible for following up on orders placed but not received (1) ▪ Varies by office, each office determines its own follow up procedures (1) ▪ Because agency is regionalized, each region has the latitude to make this decision. The normal rule of thumb is agency receives invoices promptly, but depending on the vendor, staff may call sooner if they are a problem vendor ▪ TRACKS does not provide the proper tools to track a purchase order outside of the electronic approvals; Orders must be manually tracked by field staff (1) ▪ Either vendor or end user instigates request for payment; AP then researches and follows up (1) ▪ Supply office places orders and orders either shipped to supply or field office; follow up on invoices occurs by supply and field. Most items are brought to attention at year end close if not invoiced (1)
File Notification of Acceptance		Receipt evidence waiting for invoices are filed: ▪ With their order (7) ▪ By vendor name (3) ▪ Can be accessed by either name or number in agency purchasing system (2) ▪ By order number (1) ▪ Both number and vendor, in separate files ▪ Varies by office, each office determines their own procedures (1) ▪ Three different processes in place depending on division (1) ▪ Depends on the program; they are responsible (1) ▪ Original receiving documentation files are maintained by end user (1)

Receive Invoice		Where invoices are received
		▪ Whoever ordered the item/service receives the invoice (7)
		▪ Contract invoices are received by contract/project manager (7)
		▪ Some invoices are received electronically and data is retained in system for interface to payment (4)
		▪ Depends on type of invoice (3)
		  o Goods and services to AP office, program invoices to program
		  o Majority by Fiscal, some by others
		  o Some invoices (such as for medical and food) are delivered to the Institution with the goods.
		  o Purchase orders are received by purchase office; routine and monthly invoices are received by Fiscal

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		o Central Stores invoices are received electronically in our Accounting Services Office ▪ On going and regularly paid bills i.e. utilities bills are received directly by A/P. Invoices for unusual purchases and one time purchases are directed through the purchase office. Some special invoices are directed to program managers for approval (1) ▪ Most invoices are received by Fiscal but some go directly to end user, who then approves for payment and forwards to AP (1) ▪ Some invoices are received by Fiscal (1) ▪ Sometimes, whoever ordered the item/service receives the invoice (1) ▪ Some contract invoices are received by contract/project manager (1) ▪ Invoices are received throughout the division, by program managers, field staff and Fiscal (1) ▪ *All invoices are received by Fiscal – this option was not selected by any focus group agency*
Non-Invoiced Payment Due		When processed ▪ Per written desk procedures (5) ▪ Not done – our Auditor requires us to have approved invoice to pay (4) o For rent, we send a year's worth of filled out vouchers to the vendor; they sign and submit one each month o Contract is not sufficient evidence of liability, per auditor; approved invoice is required as evidence contract is still effective ▪ There are so few of them that we know when and who to pay (1) ▪ TRAINS has the capability to generate a recurring PV; payment is not made until an invoice is received (1)
Voucher Invoice	Agencies voucher invoices using one of the forms authorized by SAAM 85.32.30 or an agency form with substantially the same information	Vouchering Practice ▪ All invoices get vouchered with some version of official state vouchers (8) ▪ All invoices get vouchered with some version of official state vouchers, except invoices from MMIS providers (1) ▪ Some invoices are not vouchered – instead, voucher-type data is stamped or written directly on invoice (1) ▪ A19 and A7 payments are vouchered but payments for field orders are not; field order information is maintained in the agency purchasing system and coding is noted directly on the invoice (1) ▪ All invoices are vouchered using TRAINS Payment Voucher document. Travel Vouchers use the DOT Travel Expense form as a pre voucher document and DOT Invoice Vouchers are also used as a pre voucher document when the situation requires it (1) Voucher forms

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ AP staff complete and print vouchers from Word or Excel (9) ▪ Specific templates are maintained for most recurring payments (10) ▪ Specific templates are maintained for each vendor (4) ▪ Official state paper voucher forms are used unless a Word/Excel template is available for the payment templates (3) ▪ AP staff complete and print vouchers from ACCESS templates (1) ▪ Some invoices are electronically vouchered via agency's electronic A19 process (1) ▪ DOT uses a combination of TRAINS Templates and Agency adaptations of State forms because the TRAINS account code block is agency-unique (1)
Review & Approve Invoice	Agencies verify the mathematical accuracy of all documents (SAAM 85.32.40)	Routing process ▪ Original invoice is routed without logging (9) ▪ Original invoice is logged, then routed (3) ▪ Original invoice is routed; except it is faxed to outlying regions (1) ▪ Original invoice is logged, then copy is routed (1) ▪ Approvers receive email requesting approval of invoice for electronic A19 process (1) ▪ Approvers receive email requesting approval of invoice and/or copy of invoice is routed (1) ▪ Sometimes approvers receive detailed email requesting approval of invoice (1) ▪ Copy of invoice is routed (1) ▪ An image of the original invoice is captured and then routed for processing and approving ▪ TRAINS payment documents is routed for signature (1) Typical number of people who review and/or approve each invoice during the approval process ranges from: ▪ 2 to 3 (2) ▪ 1 to 2 (1) ▪ 2 to 4 (1) ▪ Three signatures are required Receiving signature, Approving Authority signature (1) ▪ 5 to 6 (1) Recipient of goods or service; 2) Person with expenditure approval; 3) Fiscal staff processing payment; 4) Accounting approval; 5) Batch Auditor; 6) Would fall between 2 and 3 in sequence, when approval must be obtained from Secretary (1) ▪ 2 to 4; One person signs the invoice approving the payment, a second person processes the invoice for payment, the third person approves the payment, a fourth person enters the invoice into AFRS (1) ▪ Just one approver is needed per invoice (1) ▪ 4-5, account coder, program manager, supervisors (1) ▪ 2 to 4; Program preparer, approver. Fiscal preparer, Fiscal Approver (1)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
Assign Account Coding		Who assigns: ▪ Purchaser 6) ▪ Fiscal generally verifies and updates (8) ▪ Approving authority (6) ▪ Fiscal assigns all coding (4) ▪ Fiscal always assigns sub-objects (4) ▪ *Fiscal never updates – option was not selected by any focus group agency* ▪ Procurement Office (3) ▪ If Fiscal updates, always notifies approving authority (3) ▪ Fiscal will only pay approved and fully coded invoices (3) ▪ If Fiscal updates, always notifies preparer (1) ▪ Program manager occasionally assigns coding (1) ▪ The originating office is responsible for knowing their own charge coding. Fiscal will review for accuracy and completeness (1) ▪ In one region, most are already coded when AP gets them; however, if they are not or if the coding is changed the AP staff will notify the appropriate business manager (not necessarily the person with expenditure authority) (1) ▪ Depends on division; (MAA) purchaser or program Manager is responsible for assigning the account coding MAA, MHD, DASA) account coding is always verified by fiscal staff prior to authorizing payment (1) Allocated invoices ▪ Fiscal maintains spreadsheets (5) ▪ Invoice is allocated before it comes to Fiscal (4) ▪ Multiple distribution Master Indexes are used (3) ▪ Fiscal maintains database (ACCESS) (1) ▪ Allocation codes are used for cost allocation purposes. The allocation codes split invoice in multiple ways/percentages (1) ▪ Not Applicable to DOT (1)
Match Invoice to Purchase Authorization & Good/ Services Acceptance	At a minimum, payment-processing documentation includes evidence of authorization for purchase, receipt of goods or services, and approval for payment (SAAM 85.32.30a) Agencies audit disbursement documents for the following (SAAM 85.32.40c): ▪ Quantities indicated on the	Receipt evidence policy ▪ “Received” initials/signature on voucher is sufficient evidence of receipt (7) ▪ Original, signed packing slips are required by Fiscal (4) ▪ “Received” initials/signature on voucher is sufficient evidence of receipt on occasion, when no packing slip is available (3) ▪ Receipt date/authorization is tracked in agency purchasing system (3) ▪ Agency practices Rapid Invoice Processing (RIP) per SAAM 85.32.60; receipt evidence for small dollar items is retained at decentralized location; purchaser is given opportunity to stop payment prior to scheduled pay date (2)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
	invoice agree with those documented as received on the receiving report. ▪ Unit prices on the invoice agree with those indicated on the disbursement document. ▪ Extensions and footings are correct. ▪ Written approval by the agency head or authorized designee authorizing payment appears on the disbursement document. ▪ Correct account code distributions are indicated.	▪ Copies of signed packing slips are required by Fiscal (1) ▪ "Received" initials/signature on voucher is sufficient evidence of receipt for one division only (1) ▪ Either received order document, receiving report, or program manager authorization of invoice (1) ▪ Agency does not currently practice RIP, but plans to in the future (1) ▪ Field staff sign off on purchase orders that items have been received. AP only verifies that the received by and agency approval has been signed prior to approving payment documents (1) ▪ Agency a receiving signature and an approving signature on all payment vouchers. The back up documentation includes the receiving report and an invoice (1) ▪ Detailed email approval of receipt is okay (1) How Authorizing Signatures are tracked ▪ Fiscal maintains current list of authorized agency signatures/initials (9) ▪ Agency is small enough so we know who has authority (5) ▪ Authorized signature data is available via agency Intranet (4) ▪ Signature is compared to authorized list for each payment (3) ▪ Purchasing office maintains the signing authority listing for dollar limits and general authority (2) ▪ Fiscal maintains a file of authorized delegations of authority (1) ▪ Purchasing provides a spreadsheet of purchase authorities to Fiscal (1) ▪ Signature is compared to authorized list only when fiscal is not sure of authorization or signature (1) ▪ Signature is compared to authorized list for each payment for one division only (1) ▪ Signature is spot-checked occasionally (1) ▪ Fiscal checks most vouchers but not all for proper signatures (1)
Research for Prior Payment		Research process ▪ Fiscal checks DRS (7) ▪ Fiscal checks FASTRCK (5) ▪ Review detailed log of prior payments kept for recurring payments and/or contract payments (5) ▪ Field staff check invoice against their log/FASTRACK (3) ▪ Fiscal checks alpha-file of vendor remittance advices (3) ▪ Fiscal checks imaged payments (3) ▪ Fiscal checks ADDS (1)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ All of the above (1) ▪ EVF Electronic A19 system (1) ▪ Agency software program runs edit daily (1) ▪ This is primarily done on utility payments to make sure that utility has posted payment properly (1) ▪ Fiscal checks tracking logs that are maintained for contracts and recurring payments such as building rent, copy machines, purchase orders (1) ▪ Fiscal checks payment systems and/or vendor's payment file (1) Process if invoice has been paid prior ▪ Duplicate is tossed (8) ▪ Fiscal contacts approver to notify/train (4) ▪ Duplicate is retained for training and metric reporting, then marked and filed with original payment (2) ▪ Fiscal contacts preparer to notify/train (1) ▪ Fiscal calls vendor to complain/train (1) ▪ Fiscal calls vendor to discuss, sometimes (1) ▪ Track on spreadsheet, duplicate/overpayments (1) ▪ For some Fiscal reviews payment batch of prior payment to ensure that this is indeed a duplicate. If it is, fiscal checks date it was paid to see if the payment and duplicate invoice merely crossed in the mail. If payment was made in enough time that vendor should have received, fiscal will call vendor and give them payment information to make sure that they received the payment. Once it is determined that the vendor did receive payment and the account was credited fiscal will mark this on the duplicate invoice and file in original payment batch. (1)
Determine if Vendor is Registered		When in the A/P process is this typically done: ▪ When ready for payment (3) ▪ During A/P audit of pay document (1) ▪ When AP receives payment documents, they first check to see if the vendor is registered (1) ▪ At the time of purchase; If we do not have vendor number set up for them at the time of purchase a temporary number is used in the purchase system until we can get the vendor information and set up a vendor account (1) ▪ Prior to payment being approved the appropriate fiscal staff ensure that a vendor is register in AFRS. If a vendor is not registered then a W-9 is requested and forwarded to Fiscal for processing (1) ▪ Vendor record in AFRS is verified as invoice voucher is prepared (1) ▪ Requests to establish vendor number is forwarded to DSHS/OAS (1)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ Any time a vendor shows up that is not recognized. We are a small enough agency we know who our regular vendors are (1) What is the process if no vendor: ▪ Always get TIN prior to payment (9) ▪ Only ask for TIN if payment is 1099 reportable (2) ▪ Set up agency vendor ID based on data from invoice (6) ▪ Always get TIN and request W9 prior to payment (3) ▪ Ask vendor to register as Statewide Vendor (3) ▪ Usually get TIN prior to payment (2) ▪ Pay using blank or V0D0-type vendor ID (2) ▪ Set up agency vendor ID based on data from invoice, in conjunction with W9 (1) ▪ Request TIN after setting up vendor ID, not always received before payment (1) ▪ W-9 is requested and forwarded to Fiscal for processing (1) ▪ Requests to establish vendor number is forwarded to DSHS/OAS (1) ▪ Ask vendor to register as an agency vendor; give option of being paid electronically as an SW vendor (1) ▪ Ask vendor to register as Statewide Vendor if we believe there will be an on going relationship between this vendor and the state (1) Use of unregistered vendors (e.g. blank or AFRS V0D0/1) ▪ Registered vendor is required for all payments (6) ▪ Ok to pay unregistered vendor when: o Revenue refunds (4) o One-time payments (4) o Payment is urgent (3) o Payment is urgent, and they will be registered as soon as possible (1) o Payment is urgent, then ask for W-9 and request OAS to adjust for tax purposes (1) o Urgent payments for high risk offenders (HRO); TIN is obtained as soon as possible (1) o DMIO Protective Payee when services provided on behalf of client are not taxable; Medical premiums paid to clients or providers per OAS instruction (refunds) (1) o *Small dollar payments – Amount: $? – this option was not selected by any focus group agency* o *Anytime vendor is not already set up– this option was not selected by any focus group agency* ▪ Vendor TIN number is included when paying unregistered vendors (2)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ Vendor TIN is sometimes left blank for unregistered vendors (example HRO – again TIN is obtained and DRS is fixed ASAP (1) ▪ Vendor TIN is left blank for unregistered vendors; fiscal works with Contracts Office to get them registered ASAP (1) ▪ *Vendor TIN is often left blank for unregistered vendors – this option was not selected by any focus group agency*
Research and Resolve Issues		Primary vendor problems ▪ Tax not included (11) ▪ Sends duplicate invoices (9) ▪ Credits incorrect account (8) ▪ Invoices don't comply with contract terms (7) ▪ Sends multiple invoices with different #s for same service/items, occasionally (4) ▪ Calculation errors (4) ▪ Tax not correct for location (3) ▪ Invoices sent to wrong location (1) Disputed Invoices are: ▪ Resolved by whichever A/P staff discovered the problem (9) ▪ Sometimes returned to purchaser/program manager to resolve (5) ▪ Vendor is notified promptly (5) ▪ Turned over to one person for handling (1) ▪ Logged and monitored to ensure prompt resolution (1) ▪ Program manager is notified (1) ▪ Varies by office. Each office determines their own procedures (1) ▪ Resolved by AP Supervisor if it is not resolvable by fiscal staff (1) ▪ Depending on circumstances, any of the above (1) ▪ If goods were over-invoiced ▪ Hold invoice and wait for CM, then batch together (8) ▪ Call vendor, notify to re-bill correct amount (6) ▪ Pay invoice less CM amount, then file CM when and if one is received (2) ▪ Pay invoice less CM amount, then file CM when and if one is received (this is done in some circumstances, but not the normal way to do business) (1) ▪ Call vendor, notify to re-bill correct amount, when using credit card (1) ▪ Return bad invoice to vendor with note; wait for corrected invoice (1) ▪ Hold invoice and wait for CM or corrected invoice, then batch together if it a credit memo. Attach incorrect invoice to correct invoice if they send a corrected invoice, also mark correct information on incorrect invoice. (1)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		- Pay invoice less CM amount, then file CM when and if one is received (1) - Toss bad invoice and wait for corrected invoice (1)
Reconcile to Credit Card Logs	The card custodian secures and retains documentation supporting purchases charged to the purchase card. The approving manager reviews, signs, and dates the reconciliation on a timely basis, no later than 60 days from the statement date. (SAAM 45.20.40) When processing purchase card payments, agencies utilize the "SINGLE PAY" method unless another method was approved. Under this method, a consolidated statement of all cardholders' transactions is sent to the designated finance office for payment. Payment terms are net thirty (30) days. Agencies are encouraged to pay within 14 days in order to take advantage of rebate incentives. (SAAM 45.20.30)	How Credit Card charges are logged - Card holders keep manual logs, usually spreadsheets (6) - Logs are approved by manager (6) - Manager actually verifies log against charge receipts (5) - Card holders use PaymentNet as their charge log (this practice is allowed by SAAM 45.20.40) (4) - Logs are spot checked by manager (2) - P-card custodian keeps manual logs (1) - Purchasing staff are responsible for tracking credit card purchases and payments (1) - Logs are approved by p-card manager (1) - Manager reviews, signs and dates the reconciliation as required by OFM (1) - P-card manager actually verifies log against charge receipts (1) - Varies by office; logs are reviewed by fiscal staff (1) Where charge slips are retained - Cardholders retain all their charge slips (6) - All charge slips are sent to A/P (3) - Each unit retains charge slips (2) - Cardholders (card custodian) for purchase cards retain all their charge slips. If the card is for travel, the traveler sends the receipts to AP with voucher for reimbursement (1) - All charge slips are sent to p-card custodian (1) - All charges slips are sent to A/P, with a copy of the log (1) - All but one office retain the charge slips centrally (1) - Logs are maintained by Purchasing until statement cycle then originals and log are sent to AP for payment (1) - Charge slips are either retained by cardholder or sent to A/P, depending on division (1) How Credit Card invoices are Reconciled - Manually compare each cardholder log to invoice (6) - Reconcile logs to invoice (5) - Require copies of logs (3) - PaymentNet logs interface detail or summary of approved transactions to payment system (2) - Compare transaction detail to statement and invoices (1) - Compare to purchase request (1) - Credit card statements are first reviewed and reconciled by the purchasing office then they are sent to A/P where the invoices are matched to the statements and any logs that

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		come from the purchasing office (1)
Update Contract Balance		Who is responsible for making sure contract is not overspent ▪ Program manager, then Fiscal double-checks (most agencies) (7) ▪ Program manager (1) ▪ Contracts Office (1) ▪ Fiscal (1) ▪ Program manager and contracts office (1) ▪ Program manager and contracts office; Fiscal will often review also (1) ▪ Program manager, then Fiscal double-checks and agency system tracks balance (1) ▪ For Capital Planning and Development (construction), the AP office that pays their invoices also monitors the contracts (1) ▪ Depending on division, Excel or Access Database kept in shared drive; program staff can view/read payment information (1)
Record Asset & Verify Tag		Who makes sure item gets tagged ▪ Agency asset manager is responsible, and A/P staff do not have to worry about whether item gets tagged or recorded in inventory (5) ▪ Agency asset manager is responsible and Fiscal double-checks (3) ▪ Agency system has business rules to ensure tagging (3) ▪ Orderer is responsible (2) ▪ Agency asset manager and orderer are responsible and Fiscal double-checks ▪ Fiscal is responsible (1) ▪ Fiscal double-checks (1) ▪ A/P staff do not have to worry about whether item gets tagged or recorded in inventory (1) ▪ Agency Purchasing and Materials Management office provides this service (1) ▪ IT department tracks all computers, printers and laptops (1) Adding asset to inventory ▪ Agency asset manager is responsible, and A/P staff do not have to worry about whether item gets tagged or recorded in inventory (5) ▪ Fiscal is responsible (3) ▪ Agency system has business rules to ensure tagging (3) ▪ A/P staff do not have to worry about whether item gets recorded in inventory (3) ▪ Agency asset manager is responsible and Fiscal double-checks (2) ▪ Fiscal double-checks (1) ▪ Agency Purchasing and Materials Management office provides this service (1)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		Timing of payment ▪ Pay even if not tagged (8) ▪ Hold payment until tagged (1) ▪ Processing payment triggers the tagging event (TRAINS) (1)
Record Use Tax Liability		Use tax process during payment processing ▪ Make copies of all invoices needing use tax and retain in special folder until use tax is filed (6) ▪ Expense/liability not recorded until use tax is filed (5) ▪ Agency system tracks and compiles use tax liability (3) ▪ Calculate use tax; record liability and expense in same payment batch as invoice (2) ▪ Spreadsheet updated daily or weekly from file batches (1) ▪ Field office send all invoices needing use tax to central office (Office of Accounting Services) (1) ▪ DSHS OAS is responsible for recoding use tax liability. Division Fiscal staff are responsible for notifying OAS of use tax liability (1)
Record Discount	Agencies pay obligations in time to take advantage of the maximum discounts offered by vendors (SAAM 85.32.50a)	Prompt Payment Discount Policy ▪ Give priority to invoices offering discounts and take discount only when clearly earned (9) ▪ Give priority to invoices offering discounts and always take discount, even if a little late (2)
Batch Payments		Payment timing ▪ Paid as soon as approved, which is typically close to their due data (8) ▪ By the time Fiscal gets an approved invoice, we pretty much have to pay right away (5) ▪ Would complicate the process to hold payments until due (5) ▪ Payments are processed as invoices are received; the Payment Due Date field in AFRS is utilized to release payment on due date (just 1 agency) ▪ Payments are typically held in pending file until close to their due date (1) ▪ Some payments are held in pending file until close to their due date (1) ▪ Some are paid as soon as approved, which is typically close to their due data (1) Assignment of document #s ▪ Doc #s assigned by agency system (6) ▪ Doc #s assigned by sequential stamp (5) ▪ Doc #s assigned via Excel-type spreadsheet (3) ▪ Doc #s assigned via paper log (1) Assignment of Batch #s

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ Manual log of batch #s kept (6) ▪ Agency system assigns batch #s (4) ▪ Manual log of batch #s kept for travel batches only (1) ▪ Access database assigns batch #s (1) ▪ Documents that are JVs or A19s (no purchase order) are assigned in sequence using an excel type spreadsheet or access database according to our Agency Financial Numbering Scheme (1) ▪ Excel spreadsheet kept on shared drive is used; batch numbers are assigned sequentially (1) ▪ Not applicable to DOT: DOT normally prints warrants three times per week. The warrant runs are set up to date warrants for Mondays Wednesdays and Fridays.. Payment Vouchers are individually accepted in TRAINS. When the nightly cycle runs warrants any documents in the queue are processed and aggregated into warrant registers. (1) How batched ▪ By type of payment (6) ▪ By due date, only to the extent to ensure timely payment (1) ▪ By vendor, invoices to the same vendor are batched together, and vendors are sequenced alphabetically within batches (1) ▪ One batch per fiscal month day (2) ▪ By type of payment for medical and interagency only (1) ▪ By AFRS security batch type (1) ▪ Batches are processed by vendor due date and type of payment – no particular methodology (1) ▪ By employee creating payment (1) ▪ Not applicable to DOT (1) Fiscal Month assignment ▪ Usually code to prior month until FM cutoff date (7) ▪ Use appropriate FM for the expense, when more than one FM is open (e.g. when possible code to the FM when the liability was incurred) (2) ▪ Always code batches to current calendar month even if prior FM is still open (1) ▪ Usually code to prior month until internal cutoff date (1)
Review Payment Documents		
Prepare, Log, Review, Approve & Copy JV		Interagency Payment Method ▪ Other agencies are paid by IAP process if they are in the SW Vendor table; otherwise they are paid by JV unless that option is also not available; IAP is used whenever possible (9)

<table>
<tr><th>Process Steps</th><th>Assumptions on Common Processes</th><th>Sample Agency Variations</th></tr>
<tr><td></td><td></td><td>Other agencies are paid by IAP process if they are in the SW Vendor table; otherwise they are paid by warrant (2)
Note: several agencies use a JV form even if they pay by IAP; their understanding is that this is required by Auditor</td></tr>
<tr><td>Record Payable</td><td></td><td><u>How are payment batches entered</u>
<table>
<tr><th>Method</th><th>Approx Trans %</th><th>DSHS</th></tr>
<tr><td>Batches are input into AFRS screens</td><td>30%;99.9; 80%;
100%;100%</td><td>Field offices</td></tr>
<tr><td>Data is input to Financial Toolbox for upload to AFRS</td><td>70%; 20%</td><td>Office of Acct Services only</td></tr>
<tr><td>Batches are input to agency system, then interfaced to AFRS</td><td>100%-DOT;
99% DIS; DOC CI
100% DOR
100% L&I</td><td>MMIS & Social Service Payment System</td></tr>
<tr><td>Other, please specify</td><td></td><td></td></tr>
<tr><td colspan="3">DSHS: All payables related to administrative expenditures are processed through AFRS. For MAA, payments made to providers or clients are processed through MMIS with the exception of Medical Premium Payments and refunds which are processed through AFRS using VOD1</td></tr>
</table></td></tr>
<tr><td>Liquidate Encumbrance</td><td>Encumbered balances associated with any expenditures are appropriately liquidated (SAAM 85.32.40e)</td><td><u>Liquidation transaction</u>
Usually liquidate and pay with same transaction (7)
Not applicable since nothing is encumbered (4)
<i>Usually pay, then liquidate with separate transaction (this option was not selected by focus group agencies)</i></td></tr>
<tr><td>Release Batch/ Process Payment</td><td></td><td><u>Who reviews batches prior to release</u>
Supervisor (6)
Supervisor or peer staff (3)
Peer staff (3)
Financial analyst reviews every payment (1)
AP lead (1)
<i>Batch is not reviewed (this option was not selected by focus group agencies)</i>
Not applicable for DOT. Each document is released in to TRAINS for processing and we combine the documents into warrant registers. Only select individuals have the authority to approve or release documents for processing. (1)</td></tr>
</table>

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		Who releases batch ▪ Supervisor (5) ▪ Supervisor or peer staff (3) ▪ Peer staff (3) ▪ AP lead (1) ▪ Automated release by agency system, unless error; then by supervisor (1) ▪ Only certain individuals have the authority to approve or release documents for processing (1) ▪ Staff with vendor edit permission do not have release capability (1) ▪ The person who prepares and/or keys the batch can not release the batch (1)
Validate Payments	Supervisor or peer verifies vouchered invoices include all data required by SAAM 85.32.40a • Payee name and address in compliance with U. S. Postal regulations; • Unified Business Identifier (or other vendor approved identifier), as applicable; • Taxpayer ID Number (TIN) as per IRS publication 1220 and IRS Bulletin 1990-31, as applicable; • Voucher number; • Appropriate account code distribution; • Receipt dates for goods and services; • Signature of receiver; • Receipt date of invoice; • Invoice number, if available; • Total amount of invoice; • Invoice date; • Discount or other terms; • Date of payment.	If you review payments again after the payment documents are returned to the agency, what are you looking for: ▪ Payee matches invoice (11) ▪ Correct amount invoice (11) ▪ Address on warrant (7) ▪ Discount taken (6) ▪ Account coding (3) ▪ Proper approvals (3) ▪ Not all regions audit turn around documents to include all of the above (some are just a cursory check) as the batches are audited for compliance with 85.32 BEFORE entering into AFRS and also before releasing batch in AFRS (1) ▪ *N/A – don't validate again at that point in the process (this option was not selected by focus group agencies)* ▪
Cancel Warrant	AFRS agencies generally use AFRS screen feature to cancel warrants	Primary reasons warrants are canceled in your agency ▪ Duplicate payment (7)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ Wrong Amount (5) ▪ Warrant was lost or destroyed (6) ▪ Incorrect vendor name (5) ▪ Training/travel cancelled (1) ▪ High Risk Offenders infract so don't get released and check needs to be cancelled (1) Cancellation process ▪ Use AFRS cancellation screens/features (10) ▪ DOT uses a combination of TRAINS and Treasury Management System to cancel warrants (see detail below) (1) ▪ DOC procedure (see detail below) (1) Please list major steps for SOL cancellation warrants ▪ SOL process is done in Accounting Services; AP's only responsibility is verifying which AP SOLs need to be reissued (1) DOT: ▪ SOL report is obtained from State Treasurer. ▪ Journal voucher is done moving SOL monies from GL code 7130 to 5194. ▪ SOL warrants are researched to determine whether the monies are actually owed. ▪ Letters are sent to payees notifying them of SOL warrant. ▪ If payees claim money, warrant is re-issued. ▪ If payees do not claim money, monies are remitted to Dept of Revenue as an unclaimed property. ▪ Centralized process in DSHS AFRS agencies ▪ AFRS screen process ▪ Send letter to payee ▪ Reissue upon receipt of documentation, or reclassify as reduction of expense if determined not to be reissued ▪ Submit funds to Unclaimed Property after two years.
Mail Warrants		List major reasons you pay some vendors by non-inserted warrant: ▪ Vendor asks for special remittance information with warrant (10) ▪ Statewide vendor record is not available (3) ▪ Vendor refuses to register for EFT (2) ▪ Vendor has too many departments, i.e. Harborview Medical Center or the U of W (1)
File Payment Documents		How filed ▪ Alpha by Vendor (5)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ By batch (4) ▪ By Vendor ID (1) ▪ Batch # except recurring or contract payments are batched together, then split out and filed by vendor (1) ▪ Payment number and amount (1) ▪ Some divisions file by batch #; some alpha by vendor (1) ▪ Documents are imaged for one division, original payments held for 1 year all other imaged and stored on CDs (1) ▪ DOT: Filed as part of the Warrant Register (1)
Research and Respond to Vendor and Staff Inquiries		Most Common questions ▪ Received payment – what's it for? (all 11) ▪ When can I expect my payment? (NOTE: data on pending payments is not captured in AFRS; if invoice is not overdue, agencies generally tell vendor to expect payment when due; if overdue, they first check DRS or FASTRACK for recent payments, then may refer vendor to the A/P clerk assigned to the account or to the program manager) (7) ▪ Need to update vendor location/contact data (3) ▪ Why was this charged to my account? (1) ▪ What is this charged to my account? (2) ▪ I know I told you to charge it to this account but it really should have been that account ▪ Other, please specify (2) Where do you look for answers ▪ Disbursement Reporting System (DRS) (10) ▪ FASTRACK (7) ▪ Agency system records (7) ▪ Agency data warehouse (4) ▪ Alpha copy of remittance advices (4) ▪ ADDS (1) ▪ Imaging system (1) ▪ Warrant registers (1)
Request Repayment or Credit Memo for Overpayment		Overpayments are discovered when ▪ Vendor sends credit memo (all 11 agencies) ▪ Manager complains about extra charge (5) ▪ Vendor calls (2) ▪ Payment documents are filed (2) ▪ When identified internally (1) ▪ Agency system edits catch duplicate (2)

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ Periodic review (1)
Review Pending Payments or Credit Memos		How frequently do you review pending files of expected credits? ▪ 30 to 60 days (1) ▪ Weekly at least (1) ▪ Supposed to be weekly (1) ▪ Monthly (1) ▪ Depends on amount, but usually weekly (1) ▪ Some put note in pending files and monitor frequently; some keep CM in their in box so review daily; some review pending files daily; some review pending CMs weekly (1) ▪ Vendor overpayments are sent to a central location, and they work their files continuously (1) ▪ GA website is checked fro GA-Central Stores credits others come directly from vendors (1)
Deposit check for overpayment	Receipt recorded as recovery of expenditure (if same biennium); Vendor ID or name/address is coded so vendor 1099 record will be correct	▪ Recovery is recorded when received or accrued (1) ▪ Coded back against the project code and Vendor ID recorded (1)
Record Estimated Accruals		Accrual policy ▪ Use 10-day FM closing period to “auto-book” majority of accruals (4) ▪ Bills not paid by FM close are accrued each month (7) ▪ Bills not paid by FM close are accrued each month, if material (3) ▪ Bills not paid by FY close are accrued (7) ▪ Bills not paid by FY close are accrued, if material (1) ▪ Estimated accruals are done based on history or activity for such things as medical (1) ▪ Program accruals can be based on a mathematical “lag concept”, forecasts, outstanding contract payments and averaging of other expenses (1) ▪ TRAINS books accruals as the payment documents are processed those that aren’t liquidated during the month are automatically carried forward into the next month. We also do manual accruals at fiscal year end. (1) ▪ DOT closes its fiscal month on the sixth working day of the following month. Both new and prior months are open for the first six days of each month. Therefore payments may be “back dated” into the prior month during that time. (1)
Pay Use Tax Liability		Please list major steps in your process ▪ See detail below for DOT ▪ Information is pulled from Access program and sorted; large amounts are verified; recorded on DOR form, approved, and paid

Process Steps	Assumptions on Common Processes	Sample Agency Variations
		▪ Once a month an ADDS report is run and payment generated ▪ Run Use Tax report and pay by IAP ▪ Review invoices after payment, usually daily; maintain spreadsheet, invoices needing payment of tax, daily; prepare payment & tax return each month; retain information in master spreadsheet, in case vendor contacts us later. ▪ Copy of purchase order is filed with copy of invoice; At the end of quarter all invoices are entered on a spreadsheet which calculates the state and local sales taxes; After calculation, they are sorted to decipher which form (we are regionalized) to use; Then a more detailed sort is done within area for JV coding and location code. (Also, some locations have additional Regional Transit Authority tax (RTA) that is added, this is a separate item on the tax form.; After sorting when all dollar amounts are in place, a JV is prepared for each area (example: different Institutions) using AFRS coding based on the sort results.; Original JV is sent to STO, and a copy to Dept of Revenue attached to the tax form (DOR is not a SWV so no IAP available); Tax form is filled out for each location; A copies of tax forms will go in the batch with a copy of the JV. ▪ Use copies of invoices not charging sales tax to create spreadsheet to apply correct rate for purchase; Use spreadsheet to create JV; File quarterly report electronically with Dept of Revenue, sending JV payment with copy of Payment Voucher from system ▪ Make a copy of the invoice; Pull AFRS report once a month to verify; Process payment on an A-19
Clean Up Disbursement Records for 1099 Reporting		Pease list major steps in your process ▪ Run DRS 331 report with 1099 vendor types; verify types with TIN #'s; re-run to verify 1099 objects and IRS boxes are correct ▪ Review and edit throughout year ▪ Early January run reports, clean and send 1099s ▪ Daily review of AFRS transaction/DRS transaction reports; make necessary corrections in DRS; annually, run a report for final review. ▪ Vendor files are corrected to ensure correct reporting; DRS records are globalized; Key changes are made in AFRS ▪ Records not matching IRS data are researched; Letters are prepared to send to providers asking for current W9s; AP staff will review W9s with MMIS system; AP staff will make correction in MMIS system or send copies of W9 to Provider Enrollment to research and make corrections; AP staff keeps track of letters; If W9s not returned agency could begin the process of "withholding" portions of the payment until W9 is returned. ▪ Review daily report DRS220 for coding issues; Correct payment entries in AFRS DRS; Summarize payment records to IR screens in AFRS; Reconcile payment history and IR entries. ▪ A/P does not process 1099s; 1099s are processed by A/R; A/P only notes in AFRS if the

Process Steps	**Assumptions on Common Processes**	**Sample Agency Variations**
		vendor requires a 1099
Prepare 1099 Reports		1099 preparation process ▪ Use AFRS process (8) ▪ Use AFRS process and agency system (1) ▪ Use agency system (1) ▪ Agency system is used for MMIS provider payments (1) Major steps in process ▪ DOT (see below) ▪ Add 1099's for credit card vendors, check with payroll for deceased employees ▪ Reconcile various reports using an excel spreadsheet ▪ Pcard review process incorporated into agency FRS system ▪ Download DRS records to agency access database; Send db to the field for them to use in researching and correcting IRS; HQ is responsible overall; reviews department. 1099's; makes changes in DRS and to IRS records as necessary; HQ prints the 1099's and mails. ▪

Detailed agency procedures for:

Warrant cancellation	**DOT**	Fill out DOT Form #134-199 Request to Cancel Payment. Attach the warrant or attach the original Affidavit of Lost or Destroyed Warrant it needs to be notarized. Stamp the signature of the warrant with the Cancel Stamp. Go to the Treasury Management System (TMS) - Warrant Inquiry - Enter warrant number and include the letter This will let you know if the warrant has been redeemed or has gone SOL (over 180 days old) Close out of the system. Now you will need to get the cancellation number. Go to G Drive-Accounting-Payments-WCL9597.XLS Get the next cancellation number and enter the warrant information. Save and print File in cancellation binder Get warrant register from vault. On warrant register write CX03 and cancellation number next to vendor name. Get payment voucher and on the lower left corner write reason for cancellation, CX03, and cancellation number. Do the TC document and JV. This will cancel the warrant in TRAINS. Cathy will approve these documents and the next day you will receive a RAM Report. When you receive the RAM Report go to G Drive-Accounting-Payments-CXAFRS.xls Enter the information from RAM and warrant. Save and print. Initial and give to Cathy for approval. Make two copies Give one to copy to Financial Quality Assurance Section When you get the email confirmation back from Financial Quality Assurance Section you can mail the original CAFRS document with the warrant or original Affidavit of Lost or Destroyed Warrant. Staple in order… RAM Report, CAFRS (copy), JV, TC Document, Request to cancel payment, Affidavit (copy), File packet is in the lektriever.
	DOC	▪ PRIOR to going SOL the 30-89 Day Old Aged Outstanding report in TMS is reviewed. ▪ Get vendor info, warrant # etc. for items on this report from AFRS before they go SOL ▪ Notify Regions with warrants about to go SOL ▪ Regional SOL coordinators will research warrants on list to determine if the payment was a duplicate or possibly the wrong vendor paid. ▪ SOL Coordinator at Region will contact vendor and instruct vendor according to reason. Is warrant valid, lost, etc? ▪ Once the warrant goes SOL: ▪ OST notifies us via AFRS using WS bath number that warrant has gone SOL ▪ SOL Coordinator at HQ reviews warrant info ▪ SOL Coordinator at HQ updates SOL access database

		▪ Releases WS batches in AFRS ▪ Notify appropriate Region of SOL ▪ Regional coordinator determines if payment was valid (not a duplicate payment in error, or paid to incorrect vendor) ▪ Regional coordinator pulls payment batch and makes copies of all applicable documents ▪ Regional coordinator will contact the vendor by phone and depending on if the warrant was valid or not will specify actions to vendor. ▪ If warrant was valid Regional SOL Coordinator will send original payment documents and the original warrant or affidavit of lost or destroyed warrant to HQ SOL Coordinator. ▪ If payment is to be canceled into current expenditures or prior period recovery, send written notification with original warrant register and original documents from initial payment batch to the HQ SOL Coordinator. ▪ If payment is valid but successful contact with the payee cannot be made, send written notification to the HQ SOL Coordinator that a payment is due to the payee. Include info about attempts to contact payee. Hold funds until unclaimed property timeframes are met. ▪ The Regions will complete the SOL checklist and submit to the HQ SOL Coordinator with appropriate documents. ▪ HQ SOL Coordinator – ▪ After May 1 of each year the HQ SOL Coord. for vendor warrants will send notice to the apparent owner of the unclaimed property at the last known address notifying them the Department is in possession of such funds provided that the holder (DOC) has an address; the claim of the apparent owner is not barred by the statute of limitations; and the property has value of more than $75.00. Due diligence letters must be sent for any property valued over 75.00. The letters must be sent between May 1 and November 1**.** ▪ The HQ SOL Coord. Is responsible to file the DOR Detail and Summary Reports for both vendor and payroll warrants. ▪ Detail and Summary reports must be filed before November 1st of each year and includes all property presumed abandoned and subject to custody as unclaimed property in DOC's possession as of the preceding June 30. ▪ Upon written request, DOR may postpone the filing date. ▪ HQ SOL COORD. Will document all attempts to contact payees. ▪ HQ SOL Coord. Remits those funds deemed as Unclaimed property to DOR by November 1.
Use/Comp Tax	**DOT**	***STEP ONE*** Record entries into Microsoft Access (In Comp Tax Folder), on an ongoing daily basis. The Payment Vouchers in their respective Warrant Registers that are ready to go will need to be scanned over for comp tax that wasn't paid by the vendor. (Once you've done your scan, you will then file these PV's/registers in the safe) There are numerous items that are not subject to tax. EXCEPTIONS: Labor Memberships – Dues/Professional Licenses – Insurance bonds/notaries Training Conferences (EG01, EG02) Travel – Airfare/Lodging Laundry Services before 7-01-01 Janitorial Services

Various Payable Y Agreements / GCA
Consulting / Personal Services with Y Agreements
DP Agreements (only for consultants)
Cities and Counties
Utilities and Phone Companies
Testing Labs
Advertising

SPECIAL ATTENTION:
Credit Card Purchases
Petroleum Tax and Use Tax
Auto Sales & Leases

TRAVEL OBJECTS (EXEMPT):

GD01	Other Expenses Parking, Car Rentals, Calls
GA01	In State – Overnight Meals / Lodging
GA02	In State – Day Taxable Meals
GC01	Auto Mileage
GB01	In State – Airfare
GF04	Out of State Meals / Lodging
GG04	Out of State - Airfare

You will scan OUT OF STATE payment vouchers for sales/use tax not paid. In state retailers should have already charged tax. In the rare instance where tax has not been paid on an in-state retailer, and the PV is marked to have tax paid, you will need to call to have the vendor invoice us for the sales tax due.

Many OUT OF STATE payment vouchers will have tax already paid with the appropriate WA State tax. Most of the time there will be a **note on the PV stating to pay tax**.

INFO YOU NEED:
Taxable Amount
Location Code

Look over the backup docs, look for the ‘ship to’ location, this is the taxable location, and the location code should match this town/city. If the location does not match the location code, look up proper location code on your Dept. of Revenue form.

Sometimes the PV is **not** marked, stating to pay tax. So you must scan all OUT OF STATE payment vouchers. If no tax has been paid, look over backup docs to determine if tax is due.

Freight is taxable in Washington State, so be sure to enter the proper total taxable amount in your comp tax database.

YOU WILL ENTER ALL YOUR INFO INTO THE CURRENT MONTH'S DATABASE, regardless of when the tax happened.

Some PV's will have multiple EB (aka BUD or Budget Expenditure) lines, you will need to enter each line individually if the code differs.

After you've entered your information into the comp tax database, you need to stamp the PV with your comp tax stamp, be sure the stamp is showing the proper month/year.

JP MORGAN SPREADSHEETS

You will receive spreadsheets from the different regions throughout the month, from Cathy or email. These are Purchase Card transactions requiring that tax be paid, and are from JP Morgan. Each spreadsheet looks a little different, and do require special attention.

Enter each line into your current month comp tax database. Look for CS/EQ numbers, I-500 numbers, MEM #'s, PO #'s, Field Order #'s.

MOST OF YOUR IDAHO figures will come from these JP Morgan spreadsheets and must be given special care. (See 'IDAHO' for details in handling these transactions)

After you've entered these lines of code into your comp tax, stamp your spreadsheet with the comp tax stamp and file this document into the appropriate warrant register in the vault.

Each time you get one of these spreadsheets, make yourself a copy after you've entered it into Access, and file the copy for your records. This will make life easier come TRAINS time. Most of your TRAINS errors seem to come from these spreadsheets, so instead going to the vault to retrieve the originals, you can reference your personal desk copies. File these copies monthly in your drawer. This will also help you keep track of who in the region did and didn't send the spreadsheet to you.

IDAHO

This state has special issues. When we do business in Idaho, they charge us sales tax, (5%, 5.5%, 6.5%… it varies). Because we've already paid a partial tax on these purchases, we get to credit tax paid against the amount we owe for WA State taxes. We treat these as a credit against the WA State tax owed, based on the location code the item was shipped to within our state. We are responsible to pay the difference.

There is a **separate database** to enter these transactions into, IDAHO COMP TAX.

You will enter two lines of code for each transaction. First line will be the WA State tax due line, taxable amount is a positive figure. Second line of code will be the Idaho tax credit, taxable amount is a negative (credit) figure. Each line of code will be identical, except for the percentage and positive/negative taxable amounts.

Your percentages will vary, depending on where the transaction took place. You will be given the location code, and the % of Idaho tax paid. The location code will allow you to find the WA State % owed.

STEP TWO

After all current month warrant registers have been entered into your databases, you need to start double-checking your entries. Sort your databases by location code and check location codes/%'s to be sure percentages all match up with the location code. Check for too many numbers in the job, group, org. Some corrections will be obvious, you can correct these within the databases.

Once you've scanned over your databases, GO TO QUERIES, find your current month's net amount doc, then SORT BY WARRANT REG NUMBER (first column), then print off in landscape within QUERIES. You will need to adjust the columns and do print preview. Adjust margins if necessary.

You also need to print "total net amount", "total taxable amount", "location" in the regular database. In the Idaho database, you need to print "total net amount", "net amount", and "location". (All for your current month)

If you have any AUTO TAX or HAZ MAT database entries, you will need to do a query and run copies of those as well.

UPLOAD DATA:

You will need to upload the data from your database into your comp tax folder on your desktop. From the queries in your comp tax database, you will make sure your sorts are by warrant register number. You will save each one individually, and save in this desktop folder.

Regular database is named:	Comp Tax Other.txt
Idaho database is named:	Comp Tax Idaho.txt

Under Queries, open your current month's net amount doc, be sure it is sorted, then
Go to FILE… EXPORT
Rename files as shown above, SAVE AS TEXT,
and save in your desktop Comp Tax Upload file folder.

Format the text doc, follow the steps:
Mark 'Delimited', click next
Mark 'Tab', and from down menu mark text qualifier as 'none'

Be sure you do this for both databases.

You will also need to save a current tax rate sheet into this folder. You can obtain this sheet electronically from the Dept of Revenue website. It is also saved as a text document. If you have trouble locating and saving this document, you can ask IT for help.

All this information is saved as text docs because TRAINS will be pulling this information from this folder to create a very large PAYMENT VOUCHER for you, so you don't have to manually enter each line of code for the hundreds of individual transactions.

After you've uploaded your docs and rate sheet into your comp tax upload folder, **you will take your 1st TRAINS request over to Dale**. See desk manual for a copy of this request form. The first form creates Comp Tax addendum report and generates a RAM4965 report.

Now that you have the two reports, you can verify that the location codes and amounts balance with the addendum.

Using your monthly location code report that you printed earlier (for Other database), you will cut and paste onto your location code report, the “total net amount” & “total taxable amount”, so all information is on one piece of paper.

IDAHO STUFF:

There is no “total taxable amount” doc under query in the Idaho Database. Because of this, you will need to generate a special report. Click “reports” in the tables window under the Idaho Database. Then click on “Create Report by using wizard”.

Under top window, select Query: current month’s NET AMOUNT.
Under Available Fields, select: Loc Code, Taxable Amount, Total Net Amount
Then Click on “finish” button.
PRINT THIS REPORT in regular print format, not landscape.

Your negative location code amounts will be added together, this is your IDAHO CREDIT. Go thru your “location” & “total net amount” reports. Verify the totals match your figures.

*** These “taxable total” subtotaled figures will be added into your other “location” report, if there are same loc codes on that report. Total each loc code, then verify figures to the Comp Tax Addendum list that TRAINS printed out for you.

You also have to verify the TRAINS report against RAM and spreadsheets. Some lines of code will become combined, and you need to notate on your spreadsheet the combination. You also need to notate on your spreadsheets the PV Doc numbers. On your IDAHO spreadsheet, you will need to show the calculated difference in tax owned in the far right side. This amount will correspond to the RAM.

OK… **you will now take your 2nd TRAINS request over to Dale**. The second form loads the comp tax XV documents to XSUS in TRAINS.

You will go thru TRAINS to find all your line errors and make the appropriate changes. Some lines might have mis-keyed info, or missing info. You might have to pull PV’s from the vault or look back at your JP Morgan spreadsheets. (It may be handy to you to make a copy of each JP Morgan spreadsheet you receive thru-out the month in a desk folder. You can then quickly reference these docs when having to make your changes in TRAINS. If there are correcting entries on the JP Morgan doc itself, you will need to make those changes to the original doc in the vault).

Print off each error while in TRAINS. Keep these error sheets, you will need them later to make corrections to your printed off comp tax database spreadsheet. You may also need to correct the TRAINS generated addendum/RAM report if any Job or Org numbers were initially mis-entered, since you will not get a new RAM report after corrections in TRAINS are made.

Once you have made all your Q & V corrections in TRAINS, you can then print your PV’s. Separate your docs into their respective pile. Only 99 lines of code per PV are allowed, so you will receive multiple PV’s with same number but with A-F… or more letters, depending on number of bud lines total. Then your PV’s need an approving signature. But first, you need to get your docs in order. On your RAM4965 report, you need to notate what taxes are IDAHO, also break out any combined tax amount on that RAM doc, so go thru the RAM and your spreadsheets to verify the tax amounts. Some will be combined on the RAM, so you will need to notate what was combined on the spreadsheets on the right-hand side. On the IDAHO spreadsheet, you will need to notate each individual tax amount and write it down.

Also notate all changes when going thru TRAINS on your spreadsheets. Make the necessary changes in your OTHER spreadsheet. You may need to redo IDAHO if there are monetary changes.

You need to do a rough calculation on your TAX RETURN to be sure your amounts balance.

If you need to make rounding changes on the tax, you are allowed to make rounding corrections up/down to 10 cents total. Do not change anything in IDAHO tax, and do not change anything in SP or AD lines. Look for a large figure to make your rounding change. Make notations of the change in the spreadsheets and also in the RAM and Addendum. Then make these changes in TRAINS and on the PV.

IF YOU HAVE ANY HAZ MAT tax to include, you will need to manually enter this into TRAINS before the PV is approved. Enter it on the last PV at the end.

When everything has been written on these docs, you are ready to put them in order and take to Marcy to be signed. You will sign under your name first, she will sign as approving authority.

Notate on the top of the PV that you want the warrant returned to you so you can send it out with the Addendum and Tax Return.

Once Marcy signs the doc, you will take it to Cathy so she can approve it in TRAINS (XSUS & SUSF). There may be additional changes necessary.

You need to fill out the "Combined Excise Tax Return" form you received from the Dept of Revenue. Take a copy of it first before you write on it. You will fill in both sides, example in desk manual. Be sure to notate the IDAHO tax credit on both pages. Use a purple envelope to send the tax return with warrant, use label on envelope, do not hand write an address on any outbound mail. Do not throw away any material you get from DOR, there is a place in the rolly filer to put these docs.

Send to DOR: Original Tax Return (Be sure to sign it) **Use Purple Envelope**
Original Addendum **w/ Label**

COPIES

You will need to make copies of the CORRECTED comp tax database spreadsheet to send off to the various regions. (Electronic copy is not corrected, so hard copy needs to be sent)

Hard copies need to sent also:

Northwest	NB82-127	Tom Wagner
North Central	WSDOT – NCR	Kenneth Fortner
Olympic	47440	Scott Gibson
Southwest	S 15	John Eichhorn
South Central	WSDOT – SCR	Betty Leingang
Eastern	WSDOT – ER	Jeanie Richardson
Omayra Santiago	47420	
Dan Castro	47414	
Shauna Montoya	47357	

DRAWER COPIES: Make a copy of the completed tax return, addendum, RAM, spreadsheets, Idaho computation report. On your tax return copy, notate the PV # and Register# AND Warrant #.

CORRECTIONS & EXCEPTIONS

IDAHO: Should you need to reverse entries (make correcting entries) in the Idaho access database, you will need to enter the percentage difference in one line of code and not the two lines of code you would normally enter in your normal

		entries.
1099 Process	**DOT:**	The process is broken down into Five parts. Each of the following Data Elements are processed separately then combined together for reporting. We report 1099 Misc, 1099S, 1098 to the IRS. 1. Information derived from TRAINS A: At the end of the year we roll the VINC and Vendor tables over. B: We create a 1099 MISC file. C: The data is checked for errors. D: The data is checked through the IRS TIN Matching process. E: Clean up the rejects from IRS. 2. Information received from Purchasing (P-Card Data) A: We receive a file from the VISA company through purchasing. B: Using the MCC codes we eliminate non-1099 reportable companies C: We check the data for bad data. D: We send the data through the IRS TIN Matching Process. E: Clean up the rejects from IRS. 3. Information received from Real Estate A: After December Mo-End close we pull all the Real-estate transactions from the ledgers and create a file. B: Check to make sure all of the vendors were marked correctly then send a report to Real-estate for property description verification and certification. C: Send the data through the IRS TIN Matching Process. D: Cleanup the rejects from IRS. E Drop all data elements that are less than six hundred dollars. F: Once the file has been cleaned up and all changes from Real-estate have been incorporated into the data this information is imported into Account Ability. G: Print and Mail 1099S forms. 4: REIS extract from Real Estate for 1098 A: Real-estate go through the contracts and manually create a file for 1098 information. This information is then given to their IT Staff and uploaded to the mainframe. B: This information is sent through IRS TIN Matching process. C: Clean up the rejects from IRS. E: Once the file has been cleaned up this information is imported into Account Ability. F: Print and Mail 1098 forms. 5: Combine Process 1 and 2. A: Once the P-Card and TRAINS data have been corrected and certified we then need to combine the two processes into one file.

		B: Drop all vendors that are less than six hundred dollars. C: Send file through the IRS Tin Matching Process. D: Cleanup any rejects from IRS. E: Import into Account Ability F: Print and Mail 1099 MISC forms.